HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.16017 of 2007

Date: 11-10-2007.

Between :

M/s.Vijayavani Educational Institution, Nandyal,
rep. by its Correspondent.

.....Petitioner

And

The Commercial Tax Officer-II, Nandyal & another.

.....Respondents.

HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.16017 of 2007

ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

Heard learned Counsel for the parties.

This writ petition raises the question whether the amount received by the managements of educational institutions from the students as a result of providing them food in the boarding is taxable under the A.P. Value Added Tax Act, 2005 or not. The impugned assessment order dated 19.04.2007 pertains to such sales. Counter has been filed and it is admitted at the Bar that this controversy is no longer res integra and is covered by a judgment of this Court in **Gowtham Residential Junior College v. The Commercial Tax Officer, Benz Circle, Vijayawada**[1]**.**

Following the same judgment, we allow the writ petition and quash the impugned assessment order.

BILAL NAZKI, J

11th October 2007.

RAMESH RANGANATHAN, J

ajr

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[1] 45 APSTJ 49